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In the

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1958

No. 158

ALDEN CHARLES PALMER and TENA LEONORA PALMER,
Petitioners,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

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June, 1959.

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PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

To the Honorable the Chief Justice and the Associate Justices of the Supreme Court of the United States:

Your petitioners, Alden Charles Palmer and Tena Leonora Palmer, respectfully pray that a writ of certiorari be issued out of and under the seal of this Court to review the judgment herein of the United States Court of Appeals for the Ninth Circuit.

OPINIONS BELOW

The opinion of the Tax Court of the United States is reported in 29 T.C. 154, and is printed in the Appendix, *infra*.